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UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
W.R. GRACE & CO., et al.,) Case No.: 01-01139(JKF)
Debtors.) Jointly Administered
Hearing Date: May 24, 2004
12:00 p.m.

THE STATE OF NEW JERSEY, DIVISION OF TAXATION'S
RESPONSE TO DEBTORS' THIRD OMNIBUS OBJECTION TO CLAIMS (NON-
SUBSTANTIVE)

The State of New Jersey, Division of Taxation ("N.J. Division") has no objection to debtors' Third Omnibus Objection to Claims (Non-Substantive).

Debtors' objection requests that the following claims filed by the N.J. Division be expunged:

<u>Claim Number</u>	<u>Claim Amount/Class</u>
785	\$116,629.24 administrative
15351	\$258,629.24 administrative

The N.J. Division consents to expungement of these claims, since both claims were amended and superseded by or are

duplicates of the surviving claim numbers listed on Exhibits A and B to debtors' objection.

Respectfully submitted,

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Dated: 4-27-04